

ABSTRACT

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DEBT SETTLEMENT TRANSACTION CYCLE IN PT JAYA TEKNIK INDONESIA

To become an agent of change, the practitioner must have a fairly good provision in the form of theoretical knowledge as well as practical experience. Therefore we need a learning that equips the practitioner to get sufficient work experience from the theory being studied. Universitas Pembangunan Jaya always tries to give the best to its students, one of which is the Professional Work (KP) program which is used as one of the courses that must be fulfilled by students. With this program, practitioners can have the opportunity to do professional work at one of the Jaya Group companies, namely PT. Jaya Teknik Indonesia. The practitioner is placed in the Accounting Data Entry division which is in charge and responsible for inputting and journaling existing transactions, especially debt-related transactions. Not only that, the practitioner is also given other tasks to further deepen their knowledge, such as tasks related to tax data input, data migration processes, and others. The application of theory to the PSAK and COSO framework is also generally in accordance with the current practice, although in some cases, such as accounting software, it still needs to be considered again because it is prone to problems.

Keywords: Data Entry, Account Payable, Tax, PSAK, COSO Framework